

BT-SUMMARYNEW HAMPSHIRE DEPARTMENT OF REVENUE ADMINISTRATION
BUSINESS TAX SUMMARYFor the CALENDAR year **2004** or other taxable period beginning _____ and ending _____
Mo Day Year Mo Day Year

FOR DRA USE ONLY

SEQUENCE # 1

STEP 1 Please Print or Type	PROPRIETORSHIP - LAST NAME	FIRST NAME & INITIAL	SOCIAL SECURITY NUMBER
	PROPRIETORSHIP - SPOUSE'S LAST NAME	FIRST NAME & INITIAL	SPOUSE'S SOCIAL SECURITY NUMBER
	CORPORATE, PARTNERSHIP, FIDUCIARY, NON-PROFIT OR SMLLC NAME		FEDERAL EMPLOYER IDENTIFICATION NUMBER
	NUMBER & STREET ADDRESS		DEPARTMENT IDENTIFICATION NUMBER(SMLLC)
	ADDRESS (continued)		PRINCIPAL BUSINESS ACTIVITY CODE (Federal)
	CITY/TOWN, STATE & ZIP CODE		

STEP 2 Return Type and Federal Informa- tion	Please answer the following two questions, or your return will be considered incomplete. ARE YOU REQUIRED TO FILE A BET RETURN: YES _____ NO _____ If you checked yes, please make sure the ARE YOU REQUIRED TO FILE A BPT RETURN: YES _____ NO _____ complete return is attached to the BT-Summary.			
	<input type="checkbox"/> ② CORPORATION -OR- <input type="checkbox"/> ② COMBINED GROUP	<input type="checkbox"/> ③ PARTNERSHIP <input type="checkbox"/> ⑤ NON-PROFIT	<input type="checkbox"/> ① PROPRIETORSHIP <input type="checkbox"/> ④ FIDUCIARY	<input type="checkbox"/> AMENDED RETURN <input type="checkbox"/> FINAL RETURN
	<input type="checkbox"/> Check here if the IRS has made any agreed or partially agreed to adjustments for any federal income tax return which has not been previously reported to New Hampshire. Enter years covered by IRS _____ Do not use this form to report an IRS adjustment. See Step 2 instructions.			
	STEP 3 PLEASE COMPLETE THE BET AND/OR BPT RETURN(S) AND THEN THE BUSINESS TAX SUMMARY			

STEP 4 Figure Your Balance Due or Over- payment	1 (a) Business Enterprise Tax Net of Statutory Credits	1 (a)		
	(b) Business Profits Tax Net of Statutory Credits	1 (b)		1
	2 PAYMENTS:			
	(a) Tax paid with application for extension	2 (a)		
	(b) Total of this year's estimated tax payments	2 (b)		
	(c) Credit carryover from prior year	2 (c)		
	(d) Paid with original return (Amended returns only)	2 (d)		2
	3 TAX DUE: (Line 1 minus Line 2)			3
	4 ADDITIONS TO TAX:			
	(a) Interest (See instructions)	4(a)		
	(b) Failure to Pay (See instructions)	4(b)		
	(c) Failure to File (See instructions)	4(c)		
	(d) Underpayment of Estimated Tax (See instructions)	4(d)		4
	5 (a) Subtotal of Amount Due (Line 3 plus Line 4)	5(a)		
	5 (b) Return Payment Made Electronically	5(b)		
5 BALANCE DUE: Line 5(a) minus 5(b). Make your payment on-line at www.revenue.nh.gov or make check payable to: STATE OF NEW HAMPSHIRE. Enclose, but do not staple or tape, your payment with this return.			5	
6 OVERPAYMENT: [Line 1 plus Line 4 minus Lines 2 and 5(b)]	6			
7 Apply overpayment amount on Line 6 to:				
(a) Credit - Next Year's tax liability			7 (a)	
(b) Refund - Allow 12 weeks for processing			7 (b)	

THIS RETURN MUST BE ACCOMPANIED BY COMPLETE AND LEGIBLE COPIES OF THE APPROPRIATE FEDERAL FORMS AND SCHEDULES.**STEP 5** Under penalties of perjury, I declare that I have examined this summary and the attached returns, and to the best of my belief they are true, correct and complete. If prepared by a person other than the taxpayer, this declaration is based on all information of which the preparer has knowledge. If a combined group, I also certify that all affiliated companies are included in the appropriate group described in this return.

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☐ POA: By checking this box and signing below, you authorize us to discuss this return with the preparer listed on this return.

SIGNATURE (IN INK) _____ DATE _____ SIGNATURE (IN INK) OF PAID PREPARER OTHER THAN TAXPAYER _____ DATE _____

TITLE _____ PREPARER'S TAX IDENTIFICATION NUMBER _____

SPOUSE'S SIGNATURE (IN INK) (PROPRIETORSHIP ONLY) _____ DATE _____ PREPARER'S ADDRESS _____

MAIL NH DEPT OF REVENUE ADMINISTRATION
DOCUMENT PROCESSING DIVISION
TO: PO BOX 637
CONCORD NH 03302-0637

CITY/TOWN, STATE & ZIP CODE _____

BT-SUMMARY
Rev. 8/12/04

BT-SUMMARY

Instructions

BUSINESS TAX SUMMARY

LINE-BY-LINE INSTRUCTIONS

STEP 1 Name, Address, Social Security or Federal Employer Identification Number	<p>At the top of the return enter the beginning and ending dates of the taxable period if different from the calendar year.</p> <p>Please PRINT the taxpayer's name, address, Social Security Number, Federal Employer Identification Number, or Department Identification Number and principal business activity code in the spaces provided. If you have received a booklet of tax forms that are preprinted, please use that form.</p> <p>Enter spouse's name and social security number in the spaces provided for separate proprietorship only. Social security numbers are required pursuant to the authority granted by 42 U.S.C.S., Section 405. Single member LLC's shall use their Department Identification Number (DIN) wherever social security numbers or federal employer identification numbers are required.</p>																		
STEP 2 Return Type and Federal Information	<p>Please indicate whether or not you are required to file the Business Enterprise Tax return and/or Business Profits Tax return. If you are required to file either the BET return or BPT return, you must also file the BT-Summary. Failure to answer questions in STEP 2 may result in inquiries from the Department, which may generate late filing penalties.</p> <p>Check the entity type which corresponds to your organizational structure. In the case of a Single Member LLC, check the organization structure that corresponds to the federal return used to report the income and deductions to the IRS.</p> <p>Check the AMENDED RETURN box if this is the second (or additional) Business Tax Summary that has been filed for any ONE tax period. Check the FINAL RETURN box only when the business organization has ceased to exist or no longer operates in New Hampshire.</p> <p>Check the box if the IRS has made adjustments to your federal income tax return that have not been previously reported to New Hampshire. Enter the taxable periods examined by the IRS on the line provided. To report IRS adjustments you must submit the Report of Change form under separate cover. These and other forms are available on our web site at www.revenue.nh.gov or call (603) 271-2192.</p>																		
STEP 3	PLEASE COMPLETE THE BET AND/OR BPT RETURNS AND THEN THE BUSINESS TAX SUMMARY.																		
STEP 4 Figure Your Balance Due or Overpayment	<p>Line 1(a) Enter the amount of your Business Enterprise Tax net of statutory credits.</p> <p>Line 1(b) Enter the amount of your Business Profits Tax net of statutory credits.</p> <p>Line 1 Enter the sum of Lines 1(a) and 1(b).</p> <p>Line 2(a) Enter the amount paid with application for extension, Form BT-EXT. Include extension payments made electronically.</p> <p>Line 2(b) Enter estimated payments to be applied to this taxable period. Include estimate payments made electronically.</p> <p>Line 2(c) Enter the prior tax period overpayment that was carried forward to this taxable period.</p> <p>Line 2(d) When filing an AMENDED RETURN, enter the amount of payment remitted with the original Business Tax Summary.</p> <p>Line 2 Enter the total of Lines 2(a) through 2(d).</p> <p>Line 3 Enter the amount of Line 1 minus Line 2. Show a negative amount with parenthesis, e.g., (\$50).</p> <p>Line 4 Additions to tax are calculated on the individual taxes. Please complete the following calculations to determine the amount due, if applicable, for each line.</p> <p>Line 4(a) INTEREST: Interest is calculated on the balance of tax due from the original due date to the date paid at the applicable rate listed below. Tax due x number of days from due date to date tax was paid x daily rate decimal equivalent.</p> <div style="border: 1px solid black; padding: 5px; margin: 10px 0;"> $\frac{\text{Tax Due (Line 3)}}{\text{Number of days}} \times \frac{\text{Daily rate decimal equivalent}}{\text{Daily rate decimal equivalent}} = \text{Interest due}$ <p style="text-align: right;">Enter on Line 4(a).</p> <p>NOTE: The interest rate is recomputed each year under the provisions of RSA 21-J:28, II. Applicable rates are as follows:</p> <table border="1" style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th>PERIOD</th> <th>RATE</th> <th>DAILY RATE DECIMAL EQUIVALENT</th> </tr> </thead> <tbody> <tr> <td>1/1/2005 - 12/31/2005</td> <td>6%</td> <td>.000164</td> </tr> <tr> <td>1/1/2004 - 12/31/2004</td> <td>7%</td> <td>.000191</td> </tr> <tr> <td>1/1/2003 - 12/31/2003</td> <td>8%</td> <td>.000219</td> </tr> <tr> <td>1/1/2002 - 12/31/2002</td> <td>9%</td> <td>.000247</td> </tr> <tr> <td>1/1/2001 - 12/31/2001</td> <td>11%</td> <td>.000301</td> </tr> </tbody> </table> <p>(contact the Department for applicable rates for any other tax periods)</p> </div> <p>Line 4(b) FAILURE TO PAY: A penalty equal to 10% of any nonpayment or underpayment of taxes shall be imposed if the taxpayer fails to pay the tax when due. If the failure to pay is due to fraud, the penalty shall be 50% of the amount of the nonpayment or underpayment.</p> <p>Line 4(c) FAILURE TO FILE: A taxpayer failing to timely file a complete return may be subject to a penalty equal to 5% of the tax due or \$10, whichever is greater, for each month or part thereof that the return remains unfiled or incomplete. The total amount of this penalty shall not exceed 25% of the balance of tax due or \$50, whichever is greater. Calculate this penalty starting from the original due date of the return until the date a complete return is filed.</p> <p>Line 4(d) UNDERPAYMENT PENALTY: If Line 1(a) or 1(b) is more than \$200 you were required to file estimated Business Profits Tax and/or Business Enterprise Tax payments during the taxable period. To calculate your penalty for nonpayment or underpayment of estimates, or to determine if you qualify for an exception from filing estimates payments, complete and attach Form DP-2210/2220. Use only one Form DP-2210/2220 to calculate the underpayment of estimated taxes for both the Business Enterprise and Business Profits Taxes. Form DP-2210/2220 may be obtained from our web site at www.revenue.nh.gov or by calling (603) 271-2192.</p> <p>Line 4 Enter the total of Lines 4(a) through 4(d).</p> <p>Line 5(a) Enter the total of Line 3 and Line 4 for a subtotal of amount due.</p> <p>Line 5(b) Enter the amount of payments made electronically for this return only. Any extension or estimate payments made electronically should be included on Lines 2(a) and 2(b) respectively.</p> <p>Line 5 Enter the amount of Line 5(a) minus Line 5(b). This is the balance due. Make check or money order payable to: STATE OF NEW HAMPSHIRE. If less than \$1.00, do not pay, but still file the return. Please enclose, but do not staple or tape, your payment with this return.</p> <p>Line 6 To ensure the check is credited to the proper account, please put your SSN, FEIN OR DIN on the check. If the total tax (Line 1) plus interest and penalties (Line 4) is less than the payments [(Line 2) plus Line 5(b)] then you have overpaid. Enter the amount overpaid.</p> <p>Line 7 The taxpayer has an option of applying any or all of the overpayment as a credit toward next year's tax liability. Enter the desired credit on Line 7(a). The remainder, if any, which will be refunded, should be entered on Line 7(b). If Line 7(a) is not completed, the entire overpayment will be refunded. Please allow 12 weeks for processing your refund.</p>	PERIOD	RATE	DAILY RATE DECIMAL EQUIVALENT	1/1/2005 - 12/31/2005	6%	.000164	1/1/2004 - 12/31/2004	7%	.000191	1/1/2003 - 12/31/2003	8%	.000219	1/1/2002 - 12/31/2002	9%	.000247	1/1/2001 - 12/31/2001	11%	.000301
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STEP 5 Signature & POA'S	<p>The return must be dated and signed in ink by the taxpayer or authorized agent.</p> <p>If you are filing a joint return, then both you and your spouse or authorized agent must sign and date the return, in ink. If the return was completed by a paid preparer, then the preparer must also sign and date the return in ink. The preparer must also enter their federal employer identification number, social security number, or federal preparer tax identification number (PTIN) and their complete address. By checking the POA box, the taxpayer authorizes the staff of the DRA to discuss this return with the preparer listed on the front of the return. This is a limited POA for this return only. The Department may request a completed Form DP-2848 for discussion of any other tax period or matter.</p>																		